

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Complaint by Allied Universal Corporation and Chemical Formulators, Inc. against Tampa Electric Company for violation of Sections 366.03, 366.06(2), and 366.07, F.S., with respect to rates offered under commercial/industrial service rider tariff; petition to examine and inspect confidential information; and request for expedited relief.

DOCKET NO. 000061-EI
ORDER NO. PSC-01-1003-AS-EI
ISSUED: April 24, 2001

The following Commissioners participated in the disposition of this matter:

E. LEON JACOBS, JR., Chairman
LILA A. JABER
BRAULIO L. BAEZ

ORDER APPROVING SETTLEMENT AGREEMENT

BY THE COMMISSION:

On January 20, 2000, Allied Universal Corporation and Chemical Formulators, Inc. (Allied) filed a formal complaint against Tampa Electric Company (TECO). The complaint alleges that: 1) TECO violated Sections 366.03, 366.06(2), and 366.07, Florida Statutes, by offering discriminatory rates under its Commercial/Industrial Service Rider (CISR) tariff; and, 2) TECO breached its obligation of good faith under Order No. PSC-98-1081A-FOF-EI. Odyssey Manufacturing Company (Odyssey) and Sentry Industries (Sentry) are intervenors. They are separate companies but have the same president. Allied, Odyssey and Sentry manufacture bleach.

On March 22, 2001, Allied and TECO filed a Settlement Agreement, which is attached to this Order as Attachment A and is incorporated herein by reference. Odyssey and Sentry are not parties to the Agreement.

DOCUMENT NUMBER DATE

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FPSC-RECORDS REPORTING

The Commission has jurisdiction under Sections 366.04, 366.06, and 366.07, Florida Statutes.

I. Summary of the Settlement Agreement

Each paragraph of the Settlement Agreement is summarized below.

Paragraph 1

All prefiled testimony and deposition testimony shall be moved into evidence to serve as a basis for the Commission's prudence review. The testimony and depositions shall remain subject to previously issued orders on confidential classification. Nothing shall limit or abridge the right of any party to petition the Commission to unseal or declassify the evidence.

Paragraph 2

TECO and Allied shall execute a Contract Service Agreement (CSA) in accordance with TECO's CISR tariff. The rates, terms and conditions of the CSA shall be substantially the same as those in Odyssey's CSA, provided Allied opens a plant within two years of the date the Settlement Agreement is approved by the Commission. The CSA shall include a force majeure clause for which confidentiality, pursuant to Section 366.093, Florida Statutes, will be requested.

Paragraph 3

Allied shall assert no further challenge against Odyssey's CSA before the Commission.

Paragraph 4

Order No. PSC-98-1081-FOF-EI, issued August 10, 1998 in Docket No. 980706-EI, allows TECO to request a prudence review of its CSA from the Commission. In light of this provision, TECO requests that the Commission make the following findings of fact:

- A. Odyssey's CSA and Allied's CSA provide benefits to TECO's ratepayers and therefore both CSAs are in the best interests of ratepayers.
- B. TECO's decision to enter a CSA with Odyssey and the CSA itself are prudent, within the meaning of Order No. PSC-98-1081-FOF-EI, in so far as they provide benefits to the ratepayers.
- C. TECO's decision to enter a CSA with Allied and the CSA itself are prudent, within the meaning of Order No. PSC-98-1081-FOF-EI, in so far as they provide benefits to the ratepayers.

Paragraph 5

Allied agrees not to contest the findings of fact requested in ¶4, above, and the rulings requested in ¶7, below, provided that no findings of fact or conclusions of law shall be made with respect to the allegations of Allied's Complaint.

Paragraph 6

Allied's Complaint shall be deemed withdrawn, with prejudice, upon execution of the Settlement Agreement and issuance of an order approving the Agreement by the Commission.

Paragraph 7

The following rulings shall be included in the Commission's order approving the Settlement Agreement:

- A. The Commission shall not entertain any further challenge to Odyssey's existing CSA and Allied's proposed CSA.
- B. In light of the findings that both CSAs are prudent, TECO shall not have to report the

potential effect of the two CSAs on revenues in its monthly surveillance reports.

- C. The order approving the Settlement will have no precedential value.
- D. The parties shall abide by the General Release Agreements executed among them.

Paragraph 8

Allied shall execute the General Release Agreement attached to the Settlement. Except as provided in ¶3, above, the Settlement Agreement shall not impair any claims that Allied may have against Odyssey and Sentry.

Paragraph 9

In any subsequent litigation against Odyssey or Sentry, Allied will attempt to avoid imposing unduly burdensome discovery requests on TECO.

Paragraph 10

TECO will not disclose the force majeure provision of the Settlement to Odyssey or Sentry unless the Commission authorizes or Allied approves of such disclosure.

Paragraph 11

The Settlement Agreement, and the attachments (Allied's CSA, the force majeure provision, and the General Release Agreements) constitute the entire Settlement Agreement and may only be modified in writing.

General Release

The General Release states that, as an inducement to TECO, Allied releases TECO from any claims, liabilities, promises, damages, attorney's fees, debts (and a long list of similar items), related to the CISR tariff, and TECO's dealings with Odyssey, Sentry and Allied. The

release also covers all as yet unforeseen liabilities. The release applies for all time up until the date it is signed.

II. Intervenors' Comments

Odyssey and Sentry filed comments on the Settlement Agreement on March 20, 2001. The Intervenors note that they were excluded from the settlement negotiations, and have not been permitted to see the CSA or force majeure provision. Their comments on the Settlement Agreement are provided below.

Paragraph 2

This paragraph states that Allied's CSA will be "substantially identical" to Odyssey's. The phrase "substantially identical" is imprecise and therefore inappropriate. The Intervenors state that the Commission should not have to determine what the phrase means.

Paragraph 5

The Intervenors note that this paragraph provides that Allied agrees not to contest certain findings of fact, rulings and determinations, "provided that no findings of fact or conclusions of law shall be made with respect to the allegations of Allied/CFI's Complaint in this proceeding." The Intervenors maintain that more precision as to what allegations are being referred to is needed for this paragraph to have any coherence.

Paragraph 7(b)

The Intervenors object to the requirement that the Settlement Agreement shall have no precedential value. They argue that this requirement cannot be reconciled with the provisions requiring substantive findings of fact, conclusions of law and other assurances intended to bind the parties and the Commission. The Intervenors claim that ¶7(b) "is an effort to accord some sort of second-rate status to a Commission order in this case, which would not be fairly applied to other comparable

Commission orders." Given the possibility of litigation related to this docket in courts, the Intervenor believe that ¶7(b) will complicate litigation because judges will not know what significance to assign to the order.

Paragraph 10

The Intervenor object to the nondisclosure of the force majeure clause. They state that they suspect the clause may deviate substantially in scope from the traditional type of force majeure clause. The Intervenor state that they object to providing greater protection to Allied's CSA than that which was provided to Odyssey's CSA.

The Intervenor state that if the Commission determines that the force majeure clause should not be disclosed to them, then they will oppose the provisions listed below.

- A. Paragraph 1 - The provision that an evidentiary record be created is objectionable because denies Intervenor the right to cross-examine witnesses and to object on other relevant grounds.
- B. Subparagraphs 4(a) and (c) - These subparagraphs allow for findings of fact favorable to Allied's CSA.
- C. Subparagraph 7(a) - This subparagraph attempts to foreclose further challenges to Allied's CSA.

Between the filing of these comments and the April 3, 2001, Agenda Conference, the Intervenor were able to see redacted copies of Allied's CSA and the force majeure provision. At the Agenda Conference, the Intervenor had additional comments, some of which related to these documents.

First, the Intervenor claim that the Settlement Agreement forecloses their ability to challenge Allied's CSA. The Intervenor claim that such foreclosure denies them a point of entry. They note, however, that if they were to challenge the CSA,

it would only be to those portions which they have not yet been able to see.

Second, with respect to creation of the evidentiary record, the Intervenor's object to admission into the record of "scandalous, irrelevant, and defamatory allegations" against Odyssey made by Mr. Namoff and Mr. Palmer in their depositions.

III. Decision

In accordance with discussions at the Agenda Conference and meetings with the parties prior to the Agenda Conference, our approval of the Settlement Agreement is contingent on acceptance by the parties of the clarifications and modifications discussed below. TECO and Allied agreed to accept these clarifications and modifications. Odyssey objected but agreed to accept them.

Paragraph 1 of the Agreement requires that an evidentiary record be created from the prefiled testimony, depositions and the exhibits referenced in each of those documents. The Agreement shall be modified to include all of TECO's discovery responses in the evidentiary record, because those responses are needed to support a finding that Allied's and Odyssey's CSA's are prudent. Paragraph 11 of the Settlement Agreement requires that all modifications to the Agreement be in writing, however, Allied and TECO waived the writing requirement with respect to the inclusion of all of TECO's discovery responses in the evidentiary record.

Also, with respect to the evidentiary record, TECO, Allied and the Intervenor's shall each submit requests for confidential clarification of the information in the evidentiary record which each party seeks to protect. This includes deposition transcripts. The requests shall be filed within 21 days of April 3, 2001, the date of our vote on the Settlement Agreement. Consistent with Rule 25-22.006, Florida Administrative Code, all parties will have an opportunity to respond to or supplement any request for confidential treatment.

Finally, the parties shall have the opportunity to file motions to strike information in the evidentiary record that they believe violates the rules of evidence.

Paragraph 4 of the Settlement Agreement requires this Commission to find that Allied's and Odyssey's CSAs are prudent and provide benefits to the general body of ratepayers. Subparagraph 4(a) appears duplicative in light of subparagraphs (b) and (c). TECO believes that each subparagraph demonstrates that this Commission has actively supervised TECO's implementation of the CISR tariff. With that clarification, the paragraph is acceptable. With the inclusion in the evidentiary record of all of TECO's discovery responses, there is sufficient information to conclude that both Odyssey and Allied are "at risk" within the meaning of Order No. PSC-98-1081-FOF-EI, issued August 10, 1998, in Docket No. 980706-EI. Further, based on the RIM analyses provided by TECO, there is sufficient information to conclude that the rates offered to Odyssey and Allied exceed the incremental cost to serve those customers. Accordingly, the requested findings are supported by competent substantial evidence and are approved. Further, the parties agree that the correct order number in the first line of paragraph 4 is PSC-98-1081-FOF-EI.

Paragraph 5 seems internally contradictory. The first clause requires Allied to agree not to contest the factual findings contained in paragraph 4 and paragraph 7 (a determination that the Commission will not entertain any further challenge to either CSA). The second clause says Allied is only required to agree to the findings of fact and rulings listed in the first clause as long as those findings of fact and conclusions of law do not pertain to Allied. Allied explains that it believes the findings and rulings in paragraphs 4 and 7 do not address the allegations of Allied's Complaint. We take no position on whether the findings and rulings in paragraphs 4 and 7 address the allegations in Allied's Complaint, but with Allied's clarification we find that the paragraph is acceptable.

With respect to subparagraph 7(a), TECO and Allied clarified that the importance of this paragraph is to settle, for all time, the prudence of Allied's and Odyssey's CSAs with respect to matters within our jurisdiction. We agree that, based on the findings in this Order, this is appropriate. This is consistent with our past decisions concerning prudence and the doctrine of administrative finality. This does not foreclose any other party from asserting any right it may have concerning the CISR tariff.

With respect to subparagraph 7(b), the provision is consistent with previous Commission actions and is acceptable. We recently accepted a similar provision for Gulf Power Company's two executed CSAs pursuant to its CISR tariff. We found that Gulf adequately demonstrated that its two CSAs were prudent, and it is therefore no longer necessary for Gulf to report the revenue shortfall for the existing CSAs in the monthly surveillance reports. See Order No. PSC-01-0390-TRF-EI, issued February 15, 2001. We reference this Order only to illustrate that we made a similar determination with respect to reporting the revenue shortfall for Gulf's CSAs. TECO is still required to provide the revenue shortfall associated with any subsequently executed CSAs until such time as they have been subject to a prudence review by the Commission.

Subparagraph 7(c) deals with the precedential value of the Settlement Agreement. The parties state that under this subparagraph, the Settlement Agreement itself, not the Order approving the Settlement Agreement, has no precedential value. With this clarification, we find the Settlement Agreement to be acceptable.

Subparagraph 7(d) concerns the General Release provision of the Settlement Agreement. The parties agree that we can only enforce the General Release to the extent that a party brings claims before the Commission which the Commission determines are within the Commission's jurisdiction. With this clarification, we find the Settlement Agreement to be acceptable.

In paragraph 10, TECO promises to Allied that it will not disclose the force majeure provision to Odyssey or Sentry unless Allied approves disclosure or we approve disclosure. Since the filing of the Settlement Agreement, Allied provided a redacted copy of the force majeure provision to the Intervenors.

Because the force majeure provision is part of the Settlement Agreement, it was filed with our Division of Records and Reporting but with a Notice of Intent to Seek Confidential Classification. As required by Rule 25-22.006, Florida Administrative Code, TECO must file a Request for Confidential Classification that explains how the force majeure provisions meets the criteria in Section 366.093, Florida Statutes. Further, the parties recognize that confidential treatment is only available after the requisite

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showing pursuant to Section 366.093, Florida Statutes, and Rule 25-22.006, Florida Administrative Code.

Paragraph 11 requires that any modifications to the Settlement Agreement be written. With respect to the addition of TECO's discovery responses to the evidentiary record and the correction to the Order Number referenced in Paragraph 4, the parties waive the requirement of Paragraph 11 that all modifications to the Settlement Agreement must be in writing. With this modification, we find the Settlement Agreement is acceptable.

The Intervenors argue that the Settlement Agreement prevents them from ever challenging Allied's CSA. The Intervenors have consistently argued that Allied has no standing to challenge Odyssey's CSA. If this is true, then based on their own legal arguments, Odyssey has no standing to challenge Allied's CSA. Our findings in this Order that the Odyssey and Allied CSAs are prudent are consistent with those typically made in a prudence review. Moreover, the finding that Allied's CSA is prudent does not affect Odyssey's substantial interests.

The Settlement Agreement appears to be a reasonable resolution of the issues raised in Allied's Complaint. Further, the findings of prudence with respect to these CSAs are supported by the record evidence in this proceeding. For these reasons, and consistent with the discussion in this Order, we find that the Settlement Agreement should be approved.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the Settlement Agreement between Tampa Electric Company and Allied Universal Corporation and Chemical Formulators, Inc. is approved as modified and clarified in the body of this Order. It is further

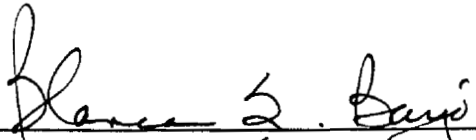
ORDERED that all prefiled testimony and exhibits filed in this docket, all depositions and associated exhibits taken in this docket, and all discovery responses provided by Tampa Electric Company shall be admitted as evidence. It is further

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ORDERED that any Requests for Confidential Classification of material in the evidentiary record created in this Order shall be filed no later than April 24, 2001. It is further

ORDERED that this docket shall remain open.

By ORDER of the Florida Public Service Commission this 24th day of April, 2001.



BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

MKS

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

Any party adversely affected by the Commission's final action in this matter may request: 1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee,

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Florida 32399-0850, within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or 2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water and/or wastewater utility by filing a notice of appeal with the Director, Division of Records and reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

SETTLEMENT AGREEMENT

This agreement is made between Allied Universal Corporation, a Florida corporation ("Allied"), Chemical Formulators, Inc., a Florida corporation ("CFI"), (hereinafter jointly referred to as "Allied/CFI"), and Tampa Electric Company ("TECO"), a Florida public utility corporation, effective March 2, 2001.

WHEREAS, Allied/CFI and TECO are parties to that certain matter pending before the Florida Public Service Commission ("PSC"), styled "In Re: Complaint by Allied Universal Corporation and Chemical Formulators, Inc. against Tampa Electric Company, etc.," Docket No. 000061-EI ("the PSC Litigation"); and

WHEREAS, as part of the relief it has sought in the PSC litigation, Allied/CFI has requested that the PSC suspend the rates for electric service provided by TECO to Allied/CFI's business competitor, Odyssey Manufacturing Company ("Odyssey"); and

WHEREAS, Odyssey and its affiliate, Sentry Industries, Inc. ("Sentry"), have intervened in the PSC litigation to request that the PSC

uphold or otherwise approve Odyssey's rates, terms and conditions for electric service from TECO; and

WHEREAS, Allied/CFI and TECO desire to resolve their differences and conclude the PSC litigation on terms which do not affect Odyssey's rates, terms and conditions for electric service from TECO;

NOW, THEREFORE, Allied/CFI and TECO hereby agree to conclude the PSC litigation on the following terms:

1. All prefiled testimony, deposition testimony, and exhibits thereto, which have been filed in the PSC litigation to date, shall be moved into evidence in this docket and shall remain subject to orders previously issued concerning confidential classification of information in the PSC litigation. This evidence shall be permanently retained as a part of the record in Docket No. 000061-EI, to serve, among other things, as a record basis for the PSC's prudence review in this docket. Nothing herein shall limit or abridge the right of any party to petition the Commission to unseal or declassify portions of this evidence.

2. Pursuant to its Commercial Industrial Service Rider (“CISR”) tariff, TECO and Allied/CFI shall execute a Contract Service Agreement (“CSA”) for electric service to a new sodium hypochlorite manufacturing facility to be constructed and operated by Allied/CFI and/or their affiliate(s) in TECO’s service territory, upon the same rates, terms and conditions as those contained in the existing CSA between TECO and Odyssey, provided that the new sodium hypochlorite manufacturing facility must begin commercial operations within 24 months from the date of the PSC’s order approving this settlement agreement. The TECO-Allied/CFI CSA shall be in a form substantially identical to the CSA attached hereto as Exhibit “A”, and shall include the force majeure clause attached to this settlement agreement as Exhibit “B”.

3. Allied/CFI shall assert no further challenge, before the PSC, to the rates, terms and conditions for electric service provided by

TECO to Odyssey and set forth in the TECO/Odyssey CSA.

4. Order No. PSC-98-1181-FOF-EI, issued August 10, 1998 in Docket No. 980706-EI, approving TECO's CISR tariff, provides in part that: (1) TECO may request a prudence review subsequent to signing a CSA; (2) TECO will have the burden of proof that the company's decision to enter into a particular CSA was made in the interest of the general body of ratepayers; and (3) if the Commission finds that a particular CSA was not a prudent decision, then the revenue difference between the standard rate and the CISR rate could be inputted to TECO. Accordingly, TECO requests that the PSC make the following findings of fact:
 - a. Both the existing Odyssey CSA and the proposed Allied/CFI CSA provide benefits to Tampa Electric's general body of ratepayers and, therefore, the Commission finds that both CSAs are in the best interests of ratepayers.
 - b. The Commission finds that Tampa Electric's decision to

enter into the Odyssey CSA, and the CSA itself, were prudent within the meaning of Order No. 98-1081-FOF-EI in so far as they provide benefits to Tampa Electric's general body of ratepayers.

- c. The Commission finds that Tampa Electric's decision to enter into the Allied/CFI CSA, and the CSA itself, were prudent within the meaning of Order No. 98-1081-FOF-EI in so far as they provide benefits to Tampa Electric's general body of ratepayers.

5. Allied/CFI agrees not to contest the findings of fact, rulings and determinations requested in paragraphs 4 and 7 of this Settlement Agreement, provided that no findings of fact or conclusions of law shall be made with respect to the allegations of Allied/CFI's Complaint in this proceeding.
6. Allied/CFI's Complaint in the PSC litigation shall be deemed withdrawn, with prejudice, upon: (a) the execution of this settlement agreement by TECO and Allied/CFI; and (b) the

issuance of an order by the PSC approving this settlement agreement, as proposed.

7. Allied/CFI and TECO request that the PSC include in its order approving this Settlement Agreement the following rulings and determinations:
 - a. The Commission shall not entertain any further challenge to the existing Odyssey or the proposed Allied/CFI CSA or the rates, terms or conditions contained therein.
 - b. In light of the above findings that both CSAs are prudent and in the best interests of ratepayers, Tampa Electric shall be relieved of any further obligation to report on its surveillance report the potential impact on revenues of these two CSAs.
 - c. The Commission order approving the settlement proposed herein shall have no precedential value.
 - d. The parties shall abide by the various General Release agreements executed among them.
8. Allied/CFI shall execute the General Release attached as Exhibit

“C” hereto. Except as stated in paragraph 3 above, this Settlement Agreement shall not in any way waive, release, discharge, limit or impair any claims that Allied/CFI may have against Odyssey and Sentry, as provided in the General Release.

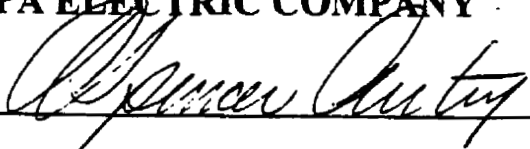
9. In any subsequent litigation against Odyssey, Sentry, and related parties, Allied/CFI will make good faith efforts to avoid imposing unduly burdensome discovery requests on Tampa Electric and its related parties as set forth in the General Release which is Exhibit “C” hereto, without unreasonably restricting the ability of Allied/CFI’s counsel to conduct appropriate discovery necessarily involving Tampa Electric and its related parties in such litigation.
10. Tampa Electric has agreed not to disclose to Odyssey or Sentry, absent Commission authorization or Allied/CFI’s express written approval, the force majeure provision attached hereto as Exhibit “B” in light of Allied/CFI’s position that this provision constitutes confidential, proprietary business information. To the

extent it may be deemed necessary to file Exhibit "B" with the PSC in connection with the PSC's approval of this settlement agreement, it shall be filed under seal and protected against disclosure to Odyssey, Sentry and others.

11. This settlement agreement and the exhibits hereto constitute the entire agreement between the parties and may not be modified except by a writing, signed by all parties.

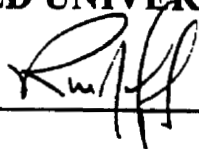
AGREED TO AND ACCEPTED this ____ day of _____,
2001.

TAMPA ELECTRIC COMPANY

By: 

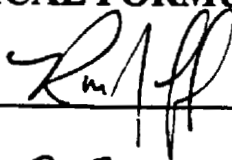
Title: VP Customer Services & MKT

ALLIED UNIVERSAL CORPORATION

By: 

Title: CEO

CHEMICAL FORMULATORS, INC.

By: 

Title: CEO

Revised 03/01/01

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EXHIBIT "A"

Contract Service Agreement

**(Separately filed on a confidential basis with a
Notice of Intent to Seek Confidential Classification)**

Exhibit "B"

Force Majeure Clause

**(Separately filed on a confidential basis with a
Notice of Intent to Seek Confidential Classification)**

GENERAL RELEASE

KNOW ALL PERSONS BY THESE PRESENTS:

That, as of March 2, 2001, Allied Universal Corporation and Chemical Formulators, Inc. ("Allied/CFI") and Tampa Electric Company ("Tampa Electric"), for good and valuable considerations the receipt and adequacy of which is hereby acknowledged, including the mutual covenants and agreements the parties hereto have made in effecting the settlement of their disputes in Allied/CFI's complaint proceeding in Docket No. 000061-EI before the Florida Public Service Commission, AGREE AS FOLLOWS:

As a material inducement to Tampa Electric to enter into this Settlement Agreement and General Release, Allied/CFI and their respective officers, directors, employees, affiliates, subsidiaries, general or limited partners, successors, predecessors, assigns, agents, representatives, and attorneys hereby irrevocably and unconditionally release, acquit and forever discharge Tampa Electric and each of Tampa Electric's predecessors, successors, assigns, agents, officers, directors, employees, representatives, attorneys, divisions, subsidiaries, affiliates, parent company, general and limited partners (and agents, officers, directors, employees, representatives and attorneys of such divisions, subsidiaries, affiliates, parent company and general and limited partners) and all persons acting by, through, under or in concert with them or any of them [*except*: Odyssey Manufacturing Company ("Odyssey"), Sentry Industries, Inc. ("Sentry"), and each of Odyssey's and Sentry's predecessors, successors, assigns, agents, officers, directors, employees, representatives, attorneys, divisions, subsidiaries, affiliates, parent company, general and limited partners, including but not limited to Stephen W. Sidelko and Patrick H. Allman], from any and all charges, complaints, claims, liabilities, obligations, promises, agreements, controversies, damages, actions, causes of

Exhibit "C"

action, suits, rights, demands, costs, losses, debts and expenses (including attorneys' fees and costs actually incurred) of any nature whatsoever for, upon or by reason of any matter, cause or thing whatsoever, from the beginning of the world to the date of this agreement from or in any manner related to Tampa Electric's Commercial Industrial Service Rider (CISR) Tariff, Tampa Electric's dealings with Odyssey Manufacturing Company, Sentry Industries, Allied Universal, Chemical Formulators or their respective officers, directors, agents, employees, affiliates, subdivisions, successors or assigns, which Allied/CFI or any of its officers, directors, employees, affiliates, subsidiaries, general or limited partners, successors, predecessors, assigns, agents, representatives, and attorneys have, own or hold, or which at any time heretofore had, owned or held, or claimed to have had, owned or held, whether known or unknown, vested or contingent.

This release extends and applies to, and also covers and includes, all unknown, unforeseen, unanticipated and unsuspected injuries, damages, loss and liability, and the consequences thereof, as well as those now disclosed and known to exist. The provisions of any state, federal, local or territorial law or statute providing in substance that releases shall not extend to claims, demands, injuries or damages which are unknown or unsuspected to exist at the time, to the person executing such release, are hereby expressly waived.

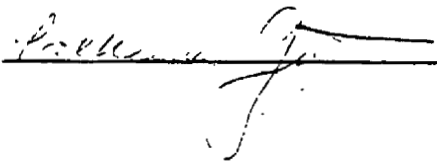
Signed, sealed and delivered

ALLIED UNIVERSAL CORPORATION


in the presence of:

and

CHEMICAL FORMULATORS, INC.



By:



Robert M. Namoff